

ABSTRAK

Penelitian ini secara komparatif bertujuan untuk menguji apakah terdapat perbedaan praktik manajemen laba pada bank syariah dan bank konvensional di Indonesia dan Malaysia. Variabel manajemen laba dalam penelitian ini diukur menggunakan model akrual khusus perbankan Beaver dan Engel (1996) untuk menghitung total akrual.

Populasi dalam penelitian ini meliputi bank umum syariah dan bank umum konvensional di Indonesia dan Malaysia yang terdaftar di bank sentral masing-masing negara selama periode 2013-2017. Pemilihan sampel dilakukan dengan menggunakan teknik *purposive sampling* sehingga diperoleh 122 bank atau 610 *firm years*. Teknik pengujian yang digunakan dalam penelitian ini adalah uji beda rata-rata (*Independent Sample T-Test*).

Hasil penelitian menunjukkan bahwa terdapat perbedaan praktik manajemen laba antara bank konvensional dan bank syariah. Ditemukan juga bahwa terdapat perbedaan praktik manajemen laba antara bank konvensional di Indonesia dengan bank konvensional di Malaysia. Sementara hasil lainnya menunjukkan bahwa tidak terdapat perbedaan praktik manajemen laba antara bank syariah di Indonesia dengan bank syariah di Malaysia.

Kata kunci: Manajemen Laba, Akrual Khusus, Perbankan, Syariah.

ABSTRACT

This research, comparatively, aimed to examine whether there are differences between earnings management practice of syariah bank and conventional bank in Indonesia and Malaysia. While, the earnings management was measured by special accrual model for banking by Beaver and Engel (1996) to count accrual total.

The population was consist of general syariah bank and general conventional bank in Indonesia and Malaysia, which were listed on each central bank during the period 2013-2017. Moreover, the data collection technique used purposive sampling. In line with, there were 122 banks or 610 firm years. In addition, the data analysis technique used Independent Sample T-test.

The research result concluded there were differences of earnings management, practically, between conventional bank and syariah bank. Besides, there were also differences of earnings management, practically, between Indonesia and Malaysia conventional bank. On the other hand, there was not difference of earnings management, practically, between Indonesia and Malaysia syariah bank.

Keywords: *Earning Management, Special Accrual, Banking, Syariah.*